

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE J.B.KOSHY

&

THE HONOURABLE MR. JUSTICE K.P.BALACHANDRAN

MONDAY, THE 24TH SEPTEMBER 2007 / 2ND ASWINA 1929

RP.No. 804 of 2007()

AGAINST THE JUDGEMENT/ORDER IN WA.730/2006 Dated
25/10/2006

REVIEW PETITIONER/APPELLANT IN WA 730/06

M.H.AHAMED KUNJU,
PROPRIETOR, NATIONAL TIMBER COMPANY,
MUDICAL, PERUMBAVOOR.

BY ADV. SRI.V.J.JOHN

RESPONDENTS: RESPONDENTS IN THE ABOVE WA

- 1. THE SALES TAX OFFICER,**
1ST CIRCLE, PERUMBAVOOR.
- 2. THE SALES TAX OFFICER,**
CHALAKKUDY.
- 3. THE DIVISIONAL FOREST OFFICER,**
FOREST DEPARTMENT, CHALAKKUDY.
- 4. DEPUTY TAHSILDAR (R.R.),**
ALUVA.

BY GOVERNMENT PLEADER SRI.NOBLE MATHEW

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION
ON 24/09/2007, THE COURT ON THE SAME DAY PASSED THE
FOLLOWING:

J.B.KOSHY & K.P.BALACHANDRAN, JJ.

R.P.No.804 of 2007 in
W.A.No.730 of 2006

Dated 24th September, 2007

ORDER

Koshy,J.

In the judgment under review it was held that since the petitioner did not submit Form No.25A on purchase of timber, he is bound to pay 8% tax (sales tax) collected by the forest officials. Now, the only point pressed in this review petition is that for the previous years refunds are due to the petitioner for excess tax paid. We are of the opinion that instead of filing a review petition, it is for the petitioner to file a petition before the Government. We see nothing wrong in the judgment under review. With regard to refund of the excess tax paid, on filing the petition within one month, the Government shall consider whether any refund can be granted and whether that can be adjusted against the dues of the petitioner.

The review petition is disposed of accordingly.

**J.B.KOSHY
JUDGE**

**K.P.BALACHANDRAN
JUDGE**

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